GOVERNMENT OF ANDHRA PRADESH ABSTRACT

APVAT Act, 2005 – Refund of tax paid on purchases made and works contracts taken up for executing safe Drinking Water Supply Project in Anantapur District by Sri Sathya Sai Central Trust - Orders - Issued.

REVENUE (CT.II) DEPARTMENT

G.O.Ms.No. 451

Dated:16/7/2012. Read the following:

- 1. G.O.Ms.No.1454, Rev. (CT.II) Dep't., dt.28.12.2010.
- 2. G.O.Ms.No.107, PR&RD (RWS.I) Department, dt.24.4.2012.
- 3. From the Secretary, Sri Sathya Sai Central Trust, Prasanthi Nilayam, Anantapur District, Representation dt.29.3.2012.

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ORDER:

The following notification will be published in the Andhra Pradesh Gazette:

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 15 of the Andhra Pradesh Value Added Tax Act, 2005, the Governor of Andhra Pradesh, having found it necessary to do so in public interest, order that the tax paid by Sri Sathya Sai Central Trust on works contracts and purchase of materials such as Cement, Steel, Pipes, Specials, Pumps and Motors and other equipment and accessories for Civil, Electrical and Mechanical works required for implementation of the safe Drinking Water Supply Project in Anantapur District taken up and funded by Sri Sathya Sai Central Trust and executed through Larsen & Toubro Limited-ECC Division and other agencies under the provisions of the said Act, shall be refunded to the Trust subject to the following conditions namely,-

- (i) The purchases made and paid for by Sri Sathya Sai Central Trust or its Executing Agency should have been for utilization in the execution of works relating to the implementation of safe Drinking Water Supply Project in Anantapur District.
- (ii) Sri Sathya Sai Central Trust, Prasanthi Nilayam should furnish a declaration duly signed by its Secretary or the person duly authorized in this regard on each tax invoice in respect of which tax refund is claimed to the effect that the goods purchased are for utilization in the said project taken up and funded by the Trust.
- (iii) The said tax paid by Sri Sathya Sai Central Trust on works contracts under the APVAT Act, 2005 shall be refunded to the Trust on production of proof of remittance of tax deducted at source in accordance with sub-section (4) of section 22 of the said Act, along with the invoices issued by the contractors.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA PRINCIPAL SECRETARY TO GOVERNMENT.

То

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P, Hyderabad for publication of the Notification (2 copies).

The Commissioner of Commercial Taxes, A.P. Hyderabad.

The Secretary, Sales Tax Appellate Tribunal, Hyderabad.

The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12 (2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.

The State Representative before the Sales Tax Appellate Tribunal, Hyd.

The Director General, GA (Vig.& Enft.) Deptt., B.R.K.Buildings, Hyderabad.

Copy to:

The Accountant General, Andhra Pradesh, Hyderabad.

The Secretary, Sri Satya Sai Central Trust, Puttaparthi, Ananthapur.

The PR&RD (RWS.I) Department, Secretariat, Hyderabad.

The Law (E) Department.

The Law (F) Department.

The P.S. to Principal Secretary to Chief Minister.

The P.S. to Principal Secretary to Government, Revenue Department. Sf/Sc.

//forwarded :: by order//

Section Officer.